
Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to finance specific functions or activities carried out by the Commonwealth.

Federal Grants — account for federal grant monies that are designated for specific programs, excluding federal highway construction grants, which are accounted for in the Federal Capital Projects Fund, and federal reimbursement programs such as Medicaid and AFDC which are accounted primarily for in the General Fund.

Highway — accounts for highway user taxes including the gas tax and fees; used to finance highway maintenance and safety services, and provide matching funds for federally sponsored highway projects as required.

Local Aid — accounts for the lottery operating surplus and forty percent of sales, income, corporate and a portion of other taxes which have been earmarked for distribution to cities and towns or are used to finance programs that benefit local communities and a major portion of the court systems.

Environmental — accounts for a variety of fees, fines, and other revenues which finance programs to preserve, protect and enhance the environment.

Lotteries — account for the operations of the State and Arts Lotteries, which have been established primarily to finance the Local Aid Fund.

Universal Health Care — accounts for assessments and other revenues that are dedicated to making health care and health insurance accessible and affordable to all citizens of the Commonwealth.

Oil Overcharge — accounts for the fines and penalties collected under federal regulation from certain oil companies doing business in the Commonwealth, and interest thereon, being accumulated to provide fuel assistance and weatherization for low income residents.

Other — accounts for a variety of miscellaneous taxes, assessments, federal reimbursements, fees, fines, federal grants, debt proceeds and other revenues along with long-term grant anticipation notes proceeds restricted to the financing of specific Commonwealth programs.



Before 1850, shoes and boots were primarily made in people's houses or in "ten-footers", workshops built onto them. The out-work system of boot and shoe production contrasted sharply with the factory work of cotton mills. Women worked at home making shoes but in mill towns in factories making cloth.

The Singer sewing machine was adapted to sew leather around the turn of the century, leading shoes to be produced in factories where the sewing machines were powered by steam. The boot and shoe industry increasingly provided factory employment for women. The new opportunities attached both men and women from cotton factory work.

The stitching room of Brophy Brothers in Lynn, ca. 1910 was staffed entirely by women. By this time Lynn had become the nation's leading manufacturer of women's shoes and women made up about 40% of the workforce. Stitching was one of the most skilled and best paying positions available to women.

Photograph and text courtesy the Lynn Historical Society. Text from *Engines of Enterprise- An Economic History of New England*, Harvard University Press.